

Food and Drug Administration 9200 Corporate Boulevard Rockville MD 20850

JUL 2 0 2006

Ms. Marilin Posca President Thermoplastic Comfort Systems, Incorporated 2619 Lime Avenue Signal Hill, California 90755-2718

Re: K053060

Trade/Device Name: TCS[®] Unbreakable Regulation Number: 21 CFR 872.3760

Regulation Name: Denture Relining, Repairing, or Rebasing Resin

Regulatory Class: II Product Code: EBI Dated: July 7, 2006 Received: July 12, 2006

Dear Ms. Posca:

We have reviewed your Section 510(k) premarket notification of intent to market the device referenced above and have determined the device is substantially equivalent (for the indications for use stated in the enclosure) to legally marketed predicate devices marketed in interstate commerce prior to May 28, 1976, the enactment date of the Medical Device Amendments, or to devices that have been reclassified in accordance with the provisions of the Federal Food, Drug, and Cosmetic Act (Act) that do not require approval of a premarket approval application (PMA). You may, therefore, market the device, subject to the general controls provisions of the Act. The general controls provisions of the Act include requirements for annual registration, listing of devices, good manufacturing practice, labeling, and prohibitions against misbranding and adulteration.

If your device is classified (see above) into either class II (Special Controls) or class III (PMA), it may be subject to such additional controls. Existing major regulations affecting your device can be found in the Code of Federal Regulations, Title 21, Parts 800 to 898. In addition, FDA may publish further announcements concerning your device in the Federal Register.

Please be advised that FDA's issuance of a substantial equivalence determination does not mean that FDA has made a determination that your device complies with other requirements of the Act or any Federal statutes and regulations administered by other Federal agencies. You must comply with all the Act's requirements, including, but not limited to: registration and listing (21 CFR Part 807); labeling (21 CFR Part 801); good manufacturing practice requirements as set forth in the quality systems (QS) regulation (21 CFR Part 820); and if applicable, the electronic product radiation control provisions (Sections 531-542 of the Act); 21 CFR 1000-1050.

This letter will allow you to begin marketing your device as described in your Section 510(k) premarket notification. The FDA finding of substantial equivalence of your device to a legally marketed predicate device results in a classification for your device and thus, permits your device to proceed to the market.

If you desire specific advice for your device on our labeling regulation (21 CFR Part 801), please contact the Office of Compliance at (240) 276-0115. Also, please note the regulation entitled, "Misbranding by reference to premarket notification" (21 CFR 807.97). You may obtain other general information on your responsibilities under the Act from the Division of Small Manufacturers, International and Consumer Assistance at its toll-free number (800) 638-2041 or (240) 276-3150 or at its Internet address http://www.fda.gov/cdrh/industry/support/index.html.

Sincerely yours,

Chiu S. Lin. PhD

Director

Division of Anesthesiology, General Hospital, Infection Control and Dental Devices Office of Device Evaluation Center for Devices and

Radiological Health

Enclosure

Indications for Use

510(k) Number (if known): K053060

Device Name: TCS® Unbreakable Indications for Use:	
TCS® Unbreakable is a break resistant material used in the fabrication base plates for removeable dental prosthetic appliances where superior patient comfort for the lifetime of the prosthetic are significant concerns but not to be limited to, full and partial dentures, orthodontic devices, or and night guards.	or flexibility and
Prescription Use X AND/OR Over-The-Counter (21 CFR Part 801 Subpart D) (21 CFR Part 807 S	
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